

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Robert Koppin,**  
Petitioner-Appellant,

v.

**Dallas County Board of Review,**  
Respondent-Appellee.

**ORDER**

**Docket No. 11-25-0279**  
**Parcel No. 16-12-188-019**

On October 25, 2011, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant Robert Koppin was self-represented and submitted evidence in support of his appeal. The Dallas County Board of Review designated County Attorney Wayne M. Reisetter as its legal representative. Deputy Assessor Catherine Creighton represented it at hearing. The Appeal Board now having examined the entire record, heard the testimony, and being fully advised, finds:

***Findings of Fact***

Robert Koppin, owner of residential property located at 603 Reed Court, West Des Moines, Iowa, appeals from the Dallas County Board of Review decision reassessing his property. The real estate was classified residential for the January 1, 2011, assessment and valued at \$387,770; representing \$70,000 in land value and \$317,770 in dwelling value.

Koppin protested to the Board of Review on the ground that the property was assessed for more than authorized by law under Iowa Code section 441.37(1)(b). The Board of Review provided partial relief and reduced the January 1, 2011, total assessment to \$378,000; allocated as follows: \$70,000 in land value and \$308,000 in dwelling value.

Koppin filed his appeal with this Board on the same ground. Koppin claims \$349,000 is the actual value and is fair market value. He seeks \$29,000 in relief.

The subject property consists of a one-story frame dwelling having 1769 square feet and a full basement with 1476 square feet of living quarters finish, built in 2008. The property has a 2+10 quality grade and is in normal condition. The property has a 755 square-foot attached garage and the site consists of 0.378 acres.

Koppin testified that he purchased the subject property in January, 2011, for the sum of \$349,000 in a normal arm's-length transaction. In his opinion, the prior assessed value of \$387,770 was based on the prior purchase price of \$392,000 on January 30, 2009. He contends that the assessed value of the property should be no higher than the fair market value. Therefore, he believes the assessed value should be lowered to the purchased price of \$349,000. The purchase price was based on a normal transaction.

Koppin submitted evidence regarding the listing history of the subject property (Exhibit 2). That information shows the percentage of decrease from the original asking price to the final listing price of \$366,000, which is just prior to his purchase of \$349,000. Koppin also submitted evidenced of a May 2011 sale of a property that, in his opinion, is comparable to the subject property and is located at 6790 Reed Lane (Exhibit 3). The property at 6790 Reed Lane sold for \$349,900. He introduced similar evidence regarding the listing history of this comparable property which started at \$379,900 in October of 2010 (Exhibit 4) and was reduced to \$369,900 in January, 2011, just prior to the sale of \$349,000. Koppin submitted additional evidence regarding the property next door at 609 Reed Court that is assessed at \$335,900, and comparable to the subject property..

Koppin indicated the assessor's records are incorrect stating the purchase of his property was in October, 2010, and supplied a copy of the purchase agreement that shows the property sale, in fact,

took place in January, 2011. Koppin believes that his sale was a normal transaction and should be the fair market value.

Catherine Creighton, Deputy Dallas County Assessor, testified on behalf of the Board of Review. Creighton testified that the sale of the property at 6790 Reed Lane took place in May, 2011, and, therefore, the assessor would not be aware of the sale as of January, 2011. Creighton testified that Reed Crossing has 140 parcels and 90 homes ranging from \$210,000 to \$590,000. Approximately 10% of 2010 sales are one-story dwellings and the sales ratio falls within acceptable range. This data is not specific to the fair market value of the subject property and we give it no weight.

Creighton also questioned Koppin if, in his opinion, the fact that his seller had to relocate because of being transferred, was that a forced sale. However, no evidence was introduced about a relocation. This Board does not agree with Creighton that the fact a person has a reason to sell automatically makes it an abnormal transaction.

We find the best evidence in the record is the evidence submitted by Koppin, and is the best evidence of the subject property's fair market value. The Dallas County Board of Review submitted no evidence at hearing or evidence to indicate the purchase was an abnormal transaction.

### *Conclusions of Law*

The Appeal Board based its decision on the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determined anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all

of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.* 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

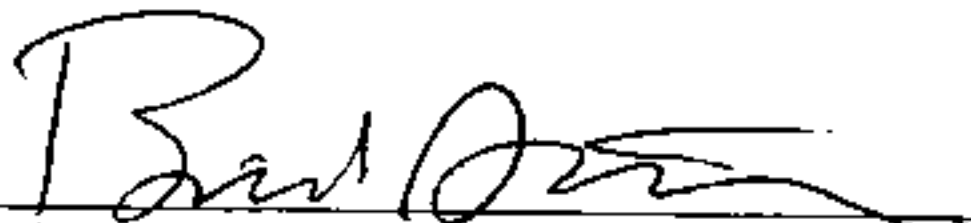
In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sales prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). We think it is clear from the wording of section 41.21(1)(b) that a sale price for the subject property in a normal transaction just as a sales price of comparable property is a matter to be considered in arriving at market value but does not conclusively establish that value. A sales price in an abnormal transaction is not to be taken into account unless the distorting factors can be clearly accounted for. *Riley v. Iowa City Board of Review*, 549 N.W.2d 289, 290 (Iowa 1996). There was no evidence indicating that the Koppin purchase was abnormal and in need of adjustment. We determine the record shows the property is over assessed as evidenced by the purchase price reported by Koppin.

THE APPEAL BOARD ORDERS that the January 1, 2011, assessment of the Robert Koppin property located in West Des Moines, Iowa, as determined by the Dallas County Board of Review is modified to \$349,000.

The Secretary of the State of Iowa Property Assessment Appeal Board shall mail a copy of this Order to the Dallas County Auditor and all tax records, assessment books and other records pertaining to the assessment referenced herein on the subject parcel shall be corrected accordingly.

Dated this 22 day November 2011.

  
Richard Stradley, Presiding Officer

  
Jacqueline Rypma, Board Member

Copies to:

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APPELLANT

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>11-22</u> , 2011.	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	